

Auditing Procedures Report

Instructions and MuniCodes

*=Required Fields

Reset Form

Issued under Public Act 2 of 1968, as amended. (V1.05)

Unit Name* Caseville Twp/Village Harbor Commission	County* HURON	Type* AUTHORITY	MuniCode* 32-7-512
Opinion Date-Use Calendar* Jun 20, 2008	Audit Submitted-Use Calendar* Aug 25, 2008	Fiscal Year End Month* 03	Fiscal Year* 2008

If a local unit of government (authorities & commissions included) is operating within the boundaries of the audited entity and is NOT included in this or any other audit report, nor do they obtain a stand-alone audit, enclose the name(s), address(es), and a description(s) of the authority and/or commission.

Place a check next to each "Yes" or non-applicable question below. Questions left unmarked should be those you wish to answer "No."

<input checked="" type="checkbox"/> ?	1. Are all required component units/funds/agencies of the local unit included in the financial statements and/or disclosed in the reporting entity notes to the financial statements?
<input checked="" type="checkbox"/> ?	2. Does the local unit have a positive fund balance in all of its unreserved fund balances/unrestricted net assets?
<input checked="" type="checkbox"/> ?	3. Were the local unit's actual expenditures within the amounts authorized in the budget?
<input checked="" type="checkbox"/> ?	4. Is this unit in compliance with the Uniform Chart of Accounts issued by the Department of Treasury?
<input checked="" type="checkbox"/> ?	5. Did the local unit adopt a budget for all required funds?
<input checked="" type="checkbox"/> ?	6. Was a public hearing on the budget held in accordance with State statute?
<input checked="" type="checkbox"/> ?	7. Is the local unit in compliance with the Revised Municipal Finance Act, an order issued under the Emergency Municipal Loan Act, and other guidance as issued by the Local Audit and Finance Division?
<input checked="" type="checkbox"/> ?	8. Has the local unit distributed tax revenues, that were collected for another taxing unit, timely as required by the general property tax act?
<input checked="" type="checkbox"/> ?	9. Do all deposits/investments comply with statutory requirements including the adoption of an investment policy?
<input checked="" type="checkbox"/> ?	10. Is the local unit free of illegal or unauthorized expenditures that came to your attention as defined in the Bulletin for Audits of Local Units of Government in Michigan, as revised (see Appendix H of Bulletin.)
<input checked="" type="checkbox"/> ?	11. Is the unit free of any indications of fraud or illegal acts that came to your attention during the course of audit that have not been previously communicated to the Local Audit and Finance Division? (If there is such activity, please submit a separate report under separate cover.)
<input checked="" type="checkbox"/> ?	12. Is the local unit free of repeated reported deficiencies from previous years?
<input checked="" type="checkbox"/> ?	13. Is the audit opinion unqualified? 14. If not, what type of opinion is it? NA
<input checked="" type="checkbox"/> ?	15. Has the local unit complied with GASB 34 and other generally accepted accounting principles (GAAP)?
<input checked="" type="checkbox"/> ?	16. Has the board or council approved all disbursements prior to payment as required by charter or statute?
<input checked="" type="checkbox"/> ?	17. To your knowledge, were the bank reconciliations that were reviewed performed timely?
<input checked="" type="checkbox"/> ?	18. Are there reported deficiencies? <input checked="" type="checkbox"/> 19. If so, was it attached to the audit report?

General Fund Revenue:	? \$ 113,112.00
General Fund Expenditure:	? \$ 127,402.00
Major Fund Deficit Amount:	\$ 0.00

General Fund Balance:	? \$ 194,674.00
Governmental Activities Long-Term Debt (see instructions):	?

We affirm that we are certified public accountants (CPA) licensed to practice in Michigan. We further affirm the above responses have been disclosed in the financial statements, including the notes, or in the Management Letter (reported deviations).

CPA (First Name)* Jo Ann	Last Name* Lakie	Ten Digit License Number* 1101017493		
CPA Street Address* 41 East Main Street	City* Sebawaing	State* MI	Zip Code* 48759	Telephone* +1 (989) 883-3122
CPA Firm Name* Nietzke & Faupel P.C.	Unit's Street Address* 41 East Main Street	Unit's City* Sebawaing	Unit's Zip* 48759	

**CASEVILLE HARBOR COMMISSION
CASEVILLE, MICHIGAN**

**FINANCIAL REPORT
MARCH 31, 2008 AND 2007**

3275122008

CASEVILLE HARBOR COMMISSION

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
INDEPENDENT AUDITOR'S REPORT	i
MANAGEMENT'S DISCUSSION AND ANALYSIS	ii - iii
BASIC FINANCIAL STATEMENTS	1
Statements of Net Assets	2
Statements of Revenues, Expenses, and Changes in Net Assets	3 - 4
Statements of Cash Flows	5
Notes to the Financial Statements	6 - 8

REPORT OF INDEPENDENT AUDITORS

To the Honorable Board of Commissioners
Caseville Harbor Commission
Caseville, Michigan 48725

We have audited the accompanying financial statements of the business type activities of the Caseville Harbor Commission, Caseville, Michigan as of and for the years ended March 31, 2008 and 2007, which collectively comprise the Caseville Harbor Commission's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Caseville Township/Village Harbor Commission, Caseville, Michigan's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business type activities of the Caseville Harbor Commission, Caseville, Michigan as of March 31, 2008 and 2007, and the respective changes in financial position and where applicable, cash flows, thereof for the years then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis as listed in the table of contents is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Nietzke & Faupel P.C.

NIETZKE & FAUPEL, P.C.
Sebewaing, Michigan

June 20, 2008

- i -

Circular 230 Disclosure: To the extent the above contains an opinion on one or more federal tax issues, such opinion was not written to be used and cannot be used for the purpose of avoiding penalties.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The discussion and analysis of Caseville Harbor Commission's financial performance provides an overview of the Commission's financial activities for the year ended March 31, 2008. This report is part of the Commission's Annual Report.

The purpose of the Commission is to provide marina facilities and other related boating services to the public. Funding for and operation of the marina facilities is under the direction of the Caseville Harbor Commission. The Caseville Harbor was originally under the jurisdiction of Caseville Township. In 1989, the Harbor Commission was incorporated to include the Village of Caseville. Land owned by the Township was then transferred to the Commission. The Commission consists of six members appointed by both the Village of Caseville and Caseville Township.

Using the Annual Report

This annual report consists of a series of financial statements as follows:

- **The Statement of Net Assets** presents information on all of the Commission's assets and liabilities, with the difference between the two reported as net assets.
- **The Statement of Revenues, Expenses and Changes in Net Assets** presents information showing how the Commission's net assets changed during the most recent year. All changes in net assets are reported on the accrual basis of accounting, that is, the event is recorded in the accounting records when the underlying event takes place regardless of the timing of the related cash flows.
- **The Statement of Cash Flows** presents the financial activities of the Commission on cash received and cash paid basis. This statement also reconciles the change in cash accounts for the Commission from the prior year to the current year.
- **Notes to the Financial Statements** provide additional details underlying the data provided in the financial statements.

Financial Highlights

The Statement of Net Assets outlines the assets, liabilities and net assets of the Commission. The net assets decreased from \$993,519 in the prior year to \$980,747 in the current year, a decrease of \$12,772. The current and prior year assets include:

	<u>2008</u>	<u>2007</u>
Unrestricted current assets (cash, investments, and receivables)	\$ 50,425	\$ 18,998
Capital assets	<u>930,322</u>	<u>974,521</u>
Capital Net Assets	<u>\$980,747</u>	<u>\$993,519</u>

The change in net assets (\$12,772) as shown on the Statement of Revenues, Expenses and Changes in Net Assets includes:

	<u>2008</u>	<u>2007</u>
Operating Loss (operating revenues less operating expenses)	\$(14,289)	\$(55,047)
Non Operating Revenues/Expenses	<u>1,517</u>	<u>165</u>
Change in net assets	<u>\$(12,772)</u>	<u>\$(54,882)</u>

This change in net assets decreased the net assets from \$993,519 at the beginning of the year to \$980,747 at the end of the year. The total net assets include \$930,322 for capital assets net of related debt, with the remainder amount of \$50,425 unrestricted.

(Continued)

The Commission realizes nearly all of its operating revenue from seasonal and transient boat dockage and launch fees. Charges for dockage and launches in the amount of \$97,300 comprise 86% of the total revenue while profits on gas sales, pumpouts, and miscellaneous income comprise the remaining 14%. Total operating revenue increased by \$40,611. Revenues for dockage and launch fees account for the majority of the increase in revenue.

The largest expense is depreciation making up \$46,728 or 37% of the expenses. Harbor master and dock attendant salaries in the amount of \$26,269 represent 21% of total expenses. The combined harbor master and dock attendant salaries show an increase of \$2,121 from the previous year. Utilities, other wages and benefits, and supplies make up the remaining \$54,405 or 42% of the total expenses. Total operating expenses decreased \$146 compared to the prior year.

Beginning in 2008 the Harbor commission recorded all 2008 revenues received prior to March 31 as deferred revenue. On April 1, 2008, it became operating revenue along with all other income that was received.

During the year ended March 31, 2008 there were no significant variations between the actual revenue and expenses and the budgeted revenue and expenses as approved by the Harbor Commission. The overall financial position of the Commission has not significantly changed from the prior year.

Requests for Information

This financial report is designed for the citizens of Caseville Township and the Village of Caseville with a general overview of the Board's finances and to show accountability for the funding it receives. Questions concerning any of the information in this report should be addressed to John Mangan, Harbor Commission Chairperson, P.O. Box 1533, Caseville, Michigan 48725.

BASIC FINANCIAL STATEMENTS

CASEVILLE HARBOR COMMISSION

STATEMENTS OF NET ASSETS

	MARCH 31	
	<u>2008</u>	<u>2007</u>
Current assets:		
Cash	\$ 62,717	\$ 30,216
Inventory - Gas & Diesel - Cost FIFO	<u>4,894</u>	<u>5,658</u>
Total current assets	<u>67,611</u>	<u>35,873</u>
Non-current assets:		
Capital assets:		
Land	172,776	172,776
Land & improvements	1,171,621	1,171,621
Building and improvements	325,272	325,272
Equipment	251,085	248,556
Accumulated depreciation	<u>(990,432)</u>	<u>(943,704)</u>
Total non-current assets	<u>930,322</u>	<u>974,521</u>
Total assets	<u>\$ 997,933</u>	<u>\$ 1,010,394</u>
Current liabilities:		
Deferred revenue	<u>\$ 17,185</u>	<u>\$ 16,875</u>
Total current liabilities	<u>17,185</u>	<u>16,875</u>
Total liabilities	<u>17,185</u>	<u>16,875</u>
Net assets:		
Investment in capital assets	930,322	974,521
Unrestricted	<u>50,425</u>	<u>18,998</u>
Total net assets	<u>\$ 980,747</u>	<u>\$ 993,519</u>

The accompanying notes are an integral part of the financial statements.

CASEVILLE HARBOR COMMISSION

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

	YEARS ENDED MARCH 31,	
	<u>2008</u>	<u>2007</u>
OPERATING REVENUES:		
Seasonal boat docks	\$ 50,745	\$ 21,750
Transient boat docks	25,211	17,388
Boat drops	21,344	18,213
Gross profit on gas and oil	10,558	6,923
Pump outs	1,663	840
Miscellaneous income	2,081	5,802
Waiting fee	10	85
Winter storage	1,500	1,500
TOTAL OPERATING REVENUE	<u>113,112</u>	<u>72,501</u>
OPERATING EXPENSES:		
Harbor commission fees	3,450	2,800
Harbor master salary	8,592	13,036
Dock attendants salary	17,677	11,112
Employee benefits	3,464	2,746
Legal and professional	2,600	2,450
Bookkeeping services	3,000	3,750
Office supplies	922	537
Supplies	1,622	2,070
Contracted services	4,144	1,737
Insurance	13,838	13,986
Utilities	8,811	8,108
Telephone and internet	1,830	2,658
Printing and publishing	981	587
Bank charges	-	107
Repairs and maintenance	3,280	7,706
Sales tax	1,485	2,003
Office rental	1,000	1,000
Miscellaneous expense	3,979	4,352
Depreciation expense	46,728	46,805
TOTAL OPERATING EXPENSES	<u>127,402</u>	<u>127,548</u>
OPERATING (LOSS)	<u>(14,289)</u>	<u>(55,047)</u>

CASEVILLE HARBOR COMMISSION

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

	YEARS ENDED MARCH 31,	
	<u>2008</u>	<u>2007</u>
NONOPERATING REVENUE:		
Interest income	<u>1,517</u>	<u>165</u>
TOTAL NONOPERATING REVENUE	<u>1,517</u>	<u>165</u>
CHANGE IN NET ASSETS	<u>(12,772)</u>	<u>(54,882)</u>
NET ASSETS AT APRIL 1	993,519	1,048,401
NET ASSETS AT MARCH 31	<u>\$ 980,747</u>	<u>\$ 993,519</u>

CASEVILLE HARBOR COMMISSION

STATEMENTS OF CASH FLOWS

	YEARS ENDED MARCH 31,	
	<u>2008</u>	<u>2007</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 161,956	\$ 134,316
Cash payments to suppliers of goods and services	(95,259)	(98,565)
Cash payments to employees	(29,719)	(26,948)
Cash payments for fringe benefits	(3,464)	(2,746)
	<u>33,514</u>	<u>6,057</u>
Net cash provided by operating activities		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital assets purchased	(2,529)	(1,770)
	<u>(2,529)</u>	<u>(1,770)</u>
Net cash (used) by capital financing activities		
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest income	<u>1,517</u>	<u>165</u>
NET INCREASE IN CASH	32,502	4,452
CASH AT APRIL 1	30,215	25,763
CASH AT MARCH 31	<u>\$ 62,717</u>	<u>\$ 30,215</u>
Reconciliation of operating (loss) to net cash flows from operating activities:		
Operating (loss)	\$ (14,289)	\$ (55,047)
Add depreciation expense	46,728	46,805
Changes in current assets and current liabilities:		
(Increase) decrease in current assets		
Inventory	765	522
Increase (decrease) in current liabilities:		
Accounts payable	-	(98)
Deferred revenue	<u>310</u>	<u>13,875</u>
Net cash provided by operating activities	<u>\$ 33,514</u>	<u>\$ 6,057</u>

The accompanying notes are an integral part of the financial statements.

CASEVILLE HARBOR COMMISSION

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Commission's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The accounting policies of the Commission conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The more significant accounting policies established in GAAP and used by the Commission are discussed below.

Reporting Entity:

In evaluating how to define the Commission for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in the related GASB pronouncement. The basic—but not the only—criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Commission is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no potential component units.

Measurement Focus, Basis of Accounting and Basis of Presentation

The Harbor Commission is presented as an enterprise fund. The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when the liability is incurred or an economic asset is used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents:

Cash and cash equivalents of the Harbor Commission include cash on hand and all deposits with financial institutions.

CASEVILLE HARBOR COMMISSION

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

Capital Assets

Capital assets are defined by the Commission as assets with an initial, individual cost of more than \$1,000. Capital assets of the Commission are reported at cost or the fair market value at the time of contribution to the Commission. Capital assets in service are depreciated using the straight-line method over the following useful lives:

Land Improvements	10 – 50 years
Buildings	30 years
Equipment	5 – 50 years

NOTE 2 - CASH AND DEPOSITS:

Michigan Compiled Laws, Section 129.91, authorizes the Board to deposit and invest in the accounts of federally insured banks, credit unions, and savings and loan associations; bonds, securities, and direct obligations of the United States, or any agency or instrumentality of the United States in which the principal and interest is fully guaranteed by the United States, including securities issued or guaranteed by the Government National Mortgage Association; United States government or federal agency obligation repurchase agreements; bankers' acceptance of United States banks; mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan; and commercial paper rated by two standard rating agencies within the three highest classifications, which mature not more than 270 days after the date of purchase, and which involves no more than 50 percent of any one fund. Attorney General's Opinion Number 6168 states that public funds may not be deposited in financial institutions located in states other than Michigan. The Board's deposits are in accordance with statutory authority. The Board has authorized management to deposit and invest in the accounts of federally insured banks and savings and loan associations within the State of Michigan and bonds, securities and other obligations of the United States, or any agency of the United States in which the principal and interest is fully guaranteed by the United States. The Board's deposits and investments are within the authorization as set forth by the Commission. The Commission's investment policy does not identify interest rate risk, foreign currency risk, or concentration credit risk.

The carrying amount of cash and deposits with financial institutions of the Caseville Harbor Commission amounted to \$62,717 at March 31, 2008. The total bank balance as of the same date was \$63,782. Deposits with financial institutions are insured by the FDIC.

CASEVILLE HARBOR COMMISSION

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 2008

NOTE 3 – CHANGES IN CAPITAL ASSETS:

	April 1, 2007 Beginning Balance	Additions	Disposals	March 31, 2008 Ending Balance
CAPITAL ASSETS:				
Land	\$ 172,776			\$ 172,776
Land Improvements	1,171,621			1,171,621
Buildings	325,272			325,272
Equipment	<u>248,556</u>	\$ 2,529		<u>251,085</u>
Total	1,918,225	2,529		1,920,754
Less: Accumulated Depreciation	<u>943,704</u>	<u>46,728</u>		<u>990,432</u>
Net Capital Assets	\$ <u>974,521</u>	\$ <u>(44,199)</u>		\$ <u>930,322</u>

NOTE 4 – DEFERRED REVENUE:

Deferred revenue consists of the following:

August 2008 reservations received in current fiscal year	\$ 5,310
Seasonal (summer 2008) dockage received in current fiscal year	<u>11,875</u>
	\$ <u>17,185</u>

NOTE 5 - RISK MANAGEMENT:

The Caseville Harbor Commission participates in the Michigan Municipal Liability and Property Pool, which is a public entity risk pool, for the coverage of significant losses due to its general liability. The participation in the pool constitutes transfer of the risk for significant losses to the pool with a coverage limit of \$1,243,985 for real and personal property losses and \$5 million for liability losses. The Caseville Township/Village Harbor Commission is required to pay annual premiums to the Michigan Municipal Liability and Property Pool for the liability coverage. No supplemental premium assessment is required by the Michigan Municipal Liability and Property Pool. There have been no significant reductions in insurance coverage and settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

Worker's Compensation:

The Caseville Harbor Commission participates in the Michigan Municipal Liability and Property Pool, which is a public entity risk pool for the coverage of losses related to worker's compensation claims. The participation in the pool constitutes transfer of the risk for significant losses to the pool with a coverage limit of \$500,000. There have been no significant reductions in insurance coverage and settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

Communication of Significant Deficiencies and Material Weaknesses

To the Board of Commissioners
Caseville Harbor Commission

In planning and performing our audit of the financial statements of Caseville Harbor Commission as of and for the year ended March 31, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered Caseville Harbor Commission's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the commission's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies and other deficiencies that we consider to be material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

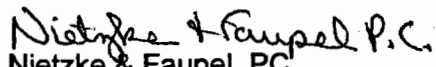
The AICPA Auditing Standards Board issued Statements on Audit Standards (SAS) 112 which establishes standards and provides guidance on communicating matters related to an entity's internal control over financial reporting and is effective for periods ending

Caseville Harbor Commission
Page 2

after December 15, 2006. According to SAS 112, it is considered to be a control deficiency if a client we are auditing has ineffective controls over the preparation of their financial statements such that client controls are absent or controls are not effective in preventing or detecting material misstatements in the preparation of the financial statements, including the related footnotes.

The personnel of Caseville Harbor Commission have the capability to perform monthly internal accounting functions and reports as required by management. The personnel of Caseville Harbor Commission do not have the expertise to prepare the annual financial statements and related footnotes in accordance with the method of accounting utilized in the external audit report. We believe this meets the definition of a material weakness under Statement on Auditing Standards 112.

This communication is intended solely for the information and use of management, the Board of Caseville Harbor Commission, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.


Nietzke & Faupel, PC
Pigeon, Michigan

June 20, 2008